



CITY OF SAN ANTONIO

P.O. BOX 839966
SAN ANTONIO, TEXAS 78283-3966

December 7, 2006

Phil Hardberger
Mayor

Roland Gutierrez
Councilman, District 3

Delicia Herrera
Councilwoman, District 6

Kevin Wolff
Councilman, District 9

Michael Bernard
City Attorney

Nim Kidd
Emergency Management Coordinator

Roger O. Flores
Councilman, District 1

Richard Perez
Councilman, District 4

Elena Guajardo
Councilwoman, District 7

Christopher "Chip" Haass
Councilman, District 10

Erik Walsh
Assistant City Manager

Sheila D. McNeil
Councilwoman, District 2

Patti Radle
Councilwoman, District 5

Art A. Hall
Councilman, District 8

Sheryl Sculley
City Manager

Robert Ojeda
Fire Chief

Ladies and Gentlemen:

SUBJECT: Audit of the Office of the Emergency Management's Homeland Security Grant Fund Expenditures and Controls

We are pleased to send you the report and Management responses for an audit of the Office of the Emergency Management's (OEM) Homeland Security Grant Fund Expenditures and Controls.

OEM Management and Staff should be commended for their cooperation and assistance during this audit. The OEM Corrective Action Plan indicates full acceptance of nine of the thirteen recommendations in our report, with three partial acceptances and one decline.

The Internal Audit Department appreciates the opportunity to have performed this review and is available to discuss this material with you individually at your convenience.

Respectfully submitted,

Mark S. Swann CPA, CIA, CISA
Interim City Auditor

cc: Leticia Vacek, City Clerk